

LICENSE YEAR

1999

IMPORTANT

RENEWAL APPLICATION
MUST BE FILED AND TAX
PAID IN FULL BY 3/1/99.
1999 LICENSE WILL EXPIRE
12 / 31 / 99

COMMISSIONER OF THE REVENUE
P.O. BOX 124
CHESTERFIELD, VIRGINIA 23832-0124
www.co.chesterfield.va.us

SEE REVERSE FOR RATES.

FOR ASSISTANCE
IN CALCULATION
OF TAX CALL:
(804) 748-1754
(804) 796-7118
(804) 748-1282

APPLICATION FOR CHESTERFIELD COUNTY BUSINESS LICENSE

INSTRUCTIONS- Type or print only • Provide full information • Return with check payable to
"TREASURER, Chesterfield Co." • A validated license will be returned to you

APPLICANT NAME AND MAILING ADDRESS

NAME

NO./STREET
CITY/STATE/ZIP
TELEPHONE

EMPLOYER NO. OR S.S. NO.

CHESTERFIELD COUNTY BUSINESS ADDRESS

COMPANY/
TRADE NAME

NO./STREET
CITY/STATE/ZIP
TELEPHONE

INDIVIDUAL ☐ PARTNERSHIP ☐ CORPORATION ☐ LLC ☐

FOR OFFICE USE ONLY

DATE FILED _____ PROCESSED _____

☐ FULL PMT. RECEIVED

☐ PAYMENT AMT.: _____

**** IMPORTANT - PLEASE READ ****

- UP TO 10% PENALTY WILL BE ADDED (SUBJECT TO A MINIMUM PENALTY) IF PAYMENT IS NOT POSTMARKED OR RECEIVED IN THE OFFICE OF THE COMMISSIONER OF THE REVENUE ON OR BEFORE MARCH 1, 1999.
- YOUR BUSINESS MUST BE PROPERLY ZONED BEFORE YOU MAY BEGIN OPERATING (ZONING PHONE NO. 748-1050)
- ALL TRADE / ASSUMED NAMES MUST BE REGISTERED WITH THE CLERK OF THE CIRCUIT COURT BEFORE THIS LICENSE IS ISSUED (CLERK'S PHONE NO. 748-1241)
- IF YOUR GROSS RECEIPTS* FOR 1998 WERE LESS THAN \$100,000, PLEASE SEE NOTE ON REVERSE

DATE BEGAN BUSINESS IN CHESTERFIELD CO. _____ ENTER BEGINNING AND ENDING DATES OF FISCAL YEAR, IF APPLICABLE _____
STATE OF INCORPORATION _____ NAME OF REGISTERED AGENT IN VIRGINIA _____
DATE OF CHARTER IF VIRGINIA CORP. _____ ADDRESS _____
DATE OF QUALIFICATION IN STATE OF VIRGINIA IF A FOREIGN CORPORATION _____

LICENSE CLASSIFICATION	1998 GROSS RECEIPTS* (ESTIMATE FOR 1999 IF BUSINESS BEGAN AFTER JANUARY 1, 1998)	1999 TAX
		1.
		2.
		3.
		4.
		5.
	TOTAL OF LINES 1 - 5	6.

1998 LICENSE TAX ADJUSTMENT
** CALCULATE ADJUSTMENTS ONLY IF YOUR BUSINESS BEGAN AFTER JANUARY 1, 1997 **

LICENSE CLASSIFICATION	1998 ESTIMATED GR. REC.*	1998 ACTUAL GR. REC.*	1998 TAX	1998 PAID	1998 ADJUST.
					7.
					8.
					9.
			TOTAL OF LINES 7 - 9		10.

*FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS.

ABC NO.: MIXED _____ BEER _____	TOTAL TAX + ADJ. LINE 6 + LINE 10	____% PENALTY IF PAID AFTER 3/1/99	INTEREST	TOTAL OF LINES 11-13 DUE IN FULL BY 3/1/99
STATE BOARD FOR CONTRACTORS REG. NO.: _____	11.	12.	13.	14.
INITIAL HERE IF YOU DO NOT ACCEPT CONTRACTS OF \$1,000 OR MORE AND GROSS LESS THAN \$150,000 DURING A 12 MO. PERIOD _____				

DECLARATION BY TAXPAYER - I declare that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief.

SELECTED COUNTY LICENSE RATES

<u>Classification</u>	<u>Rate Factor</u>	<u>Basis</u>	<u>Flat Rate</u>
License Fee – gross receipts* \$10,000.00 - \$24,999.99	n/a	n/a	\$25.00
License Fee – gross receipts* \$25,000.00 - \$49,999.99	n/a	n/a	\$50.00
License Fee – gross receipts* \$50,000.00 - \$74,999.99	n/a	n/a	\$75.00
License Fee – gross receipts* \$75,000.00 - \$99,999.99	n/a	n/a	\$100.00
Note: The license fee above applies to all businesses subject to a license tax based on gross receipts*, and is calculated on the total gross receipts* of the business. Businesses whose gross receipts* equal or exceed \$100,000 shall be liable for the license tax only.			
Repair, Personal, or Business Services	.0036	Gross Receipts	n/a
Professional Services	.0058	Gross Receipts	n/a
Financial Services	.0058	Gross Receipts	n/a
Real Estate Services	.0058	Gross Receipts	n/a
Retail Merchants	.0020	Gross Receipts	n/a
Wholesale Merchants	.0010	Gross Purchases	n/a
Commission Merchants	.0036	Gross Receipts	n/a
Contractors	.0015	Gross Receipts	n/a
Note: Contractors – Any deduction from your gross contracts for work done in another locality (upon which a license has been obtained) must be clearly stated, indicating the locality and the amount reported to that locality.			
Merchandise Brokers	.0036	Gross Profit	n/a
Utility Service Companies	.0050	Gross Receipts	n/a
Coin Operated Amusement Machine Operators	.0036	Gross Receipts	n/a
Direct Sellers – Retail	.0020	Gross Receipts	n/a
Direct Sellers – Wholesale	.0005	Gross Receipts	n/a
Note: Direct Seller categories apply only to consumer products sold in private residences.			
Alcoholic Beverage – Beer & Wine Sales	n/a	n/a	\$20.00
Alcoholic Beverage – Mixed Beverage Sales			
Seating Capacity: 1 – 100	n/a	n/a	\$200.00
101 – 150	n/a	n/a	\$350.00
over 150	n/a	n/a	\$500.00
Note: Gross receipts from the sale of alcoholic beverages must be included in the basis for the Retail Merchant license.			
Peddler – Edible Perishables	n/a	n/a	\$25.00
Peddler – Goods, Wares, Merchandise	n/a	n/a	\$500.00
Itinerant Merchant – Edible Perishables	n/a	n/a	\$50.00
Itinerant Merchant – Goods, Wares, Merchandise			
(January – June)	n/a	n/a	\$250.00
Itinerant Merchant – Goods, Wares, Merchandise			
(July – December)	n/a	n/a	\$250.00

ADDITIONAL INSTRUCTIONS

- If your business does not fit one of the above classifications or if you have any questions concerning your license classification, please call (804) 748-1754, 748-1282, or 796-7118.
- If your federal income tax return is prepared on a fiscal year basis your base year MUST be the fiscal year ending during the calendar year preceding the license year.
- Please enclose a check (payable to: TREASURER, CHESTERFIELD COUNTY) with your application.
- Payment must be received in the Commissioner's Office or postmarked on or before March 1, 1999, to avoid late charges.

GASOLINE/DIESEL RETAILERS WORKSHEET

Gasoline – Gallons pumped in 1998	_____	Total gross receipts in 1998	_____
	X _____ .361	Total exempt taxes (lines 1 + 2)	– _____
1. = _____		Taxable gross receipts	= _____
		(ENTER ON RETAIL MERCHANT LINE ON FRONT)	
Diesel – Gallons pumped in 1998	_____	License tax rate	X _____ .0020
	X _____ .406	1999 Business License Tax	= _____
2. = _____		(ENTER ON RETAIL MERCHANT LINE ON FRONT)	

OUT OF BUSINESS

My last day of business was: _____ . Gross receipts* in 1998 were: _____

BUSINESSES UNDER \$100,000 GROSS RECEIPTS*

If the combined gross receipts* for all classifications of your business totaled less than \$10,000 during 1998, you will not be liable for a gross receipts* tax or license fee. HOWEVER, YOU MUST FILE AN APPLICATION, regardless of the amount of your gross receipts*. Please note that this exemption does not apply to licenses subject to a flat rate tax (see license rates above).

If the combined gross receipts* for all classifications of your business totaled between \$10,000 and \$100,000 during 1998, you will only be liable for the license fee shown above.

NOTICE: IF YOUR GROSS RECEIPTS* REACHED \$10,000 IN 1998 OR YOU EXPECT TO REACH \$10,000 IN 1999, YOU ARE REQUIRED TO OBTAIN THE BUSINESS LICENSE ON OR BEFORE MARCH 1, 1999.

*Gross receipts shall be defined as gross purchases in the case of a wholesale merchant.